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ABSTRACT

One of two supplements which accompany chapter 2 of "Mountain-Plains Handbook: The Design and Operation of a Residential, Family Oriented Career Education Model" (CE 014 630), this document contains specific information concerning accounting procedures and forms utilized by the controller services division. Presented are step-by-step procedures covering general accounting operations, student accounting operations, and budgeting. Also included are student forms and various other forms utilized by the accounting component. Organizational charts relating to student scheduling, attendance, and data collection are appended. (BM)

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NATIONAL EDUCATION R&D MODEL

MOUNTAIN PLAINS EDUCATION ECONOMIC DEVELOPMENT PROGRAM INC.

MOUNTAIN-PLAINS HANDBOOK

THE DESIGN AND OPERATION OF A RESIDENTIAL FAMILY BASED EDUCATION PROGRAM

U.S. DEPARTMENT OF HEALTH EDUCATION & WELFARE NATIONAL INSTITUTE OF EDUCATION

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APPENDIX

SUPPLEMENT NO. 1 TO VOLUME 2

COST/ DATA/ RECORDS:

CONTROLLER'S SERVICES DIVISION

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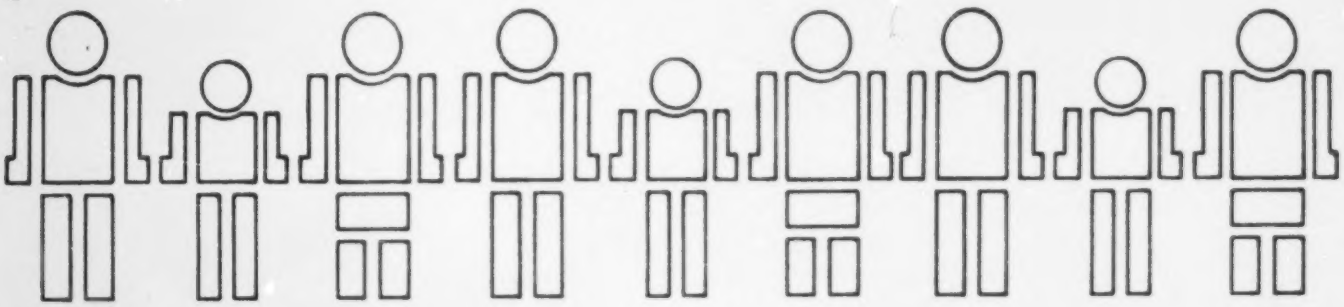

APPENDIX

This supplement is designed for use in conjunction with Volume II.

Supplement 1 To Volume II

COST, DATA, RECORDS: CONTROLLER'S SERVICES DIVISION

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MOUNTAIN-PLAINS DOCUMENTATION

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TABLE OF CONTENTS

Page

ACCOUNTING COMPONENT APPENDICES

A. GENERAL
1. Accounting Procedures 2
2. Check Processing Procedures 4
3. Asset Accounts Procedures 6
4. Petty Cash Procedures 10
5. Travel Authorization Procedures and Form 12
6. Weekly Expense Report Procedures and Form 14
7. Consultant Hiring Procedures and Form 17
8. Subcontractor Hiring Procedures 19
9. Batching Procedures and Form 20
10. Staff Payroll Procedures 22

B. STUDENT ACCOUNTING PROCEDURES
1. Relocation/Dislocation 25
2. Student Stipend Procedures 29
3. Accounts Receivable Procedures 31
4. Food Stamp Procedures 32
5. Student Timecard Procedures 34

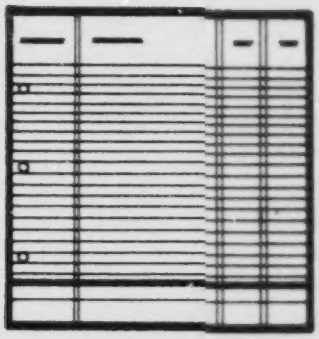
C. BUDGETING PROCEDURES
1. Cost Allocation Procedures and Charts 35
2. Cost Per Student Family Procedure 41
3. Student Hourly Cost Per Instructional Area Procedure 41
4. Budget Control Procedures 43
5. Budget Review Procedures 44
6. Budget Preparation Procedures 45

D. STUDENT FORMS
1. Student Relocation Form 46
2. Student Dislocation Form 47
3. Student Loan Agreement 48

E. MISCELLANEOUS FORMS
1. Purchase Voucher 49
2. Notice of Completion 50
3. Memo Change Order 51
4. Journal Voucher 52
5. Batch Control Log 53
6. Budget Transfer Form 54
7. Purchase Requisition Form 55
8. Purchase Order Form 56

STUDENT SCHEDULING, ATTENDANCE, AND DATA COLLECTION COMPONENT APPENDICES

A. ORGANIZATIONAL CHARTS 58



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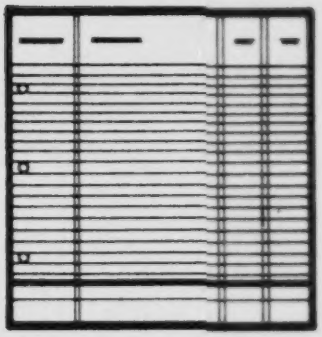
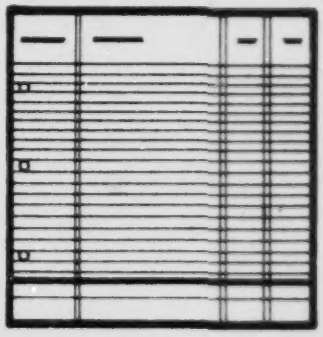
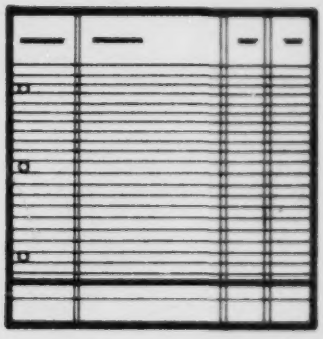


ACCOUNTING COMPONENT





ACCOUNTS PAYABLE

Policy:

Realizing that it is in the best interests of Mountain-Plains public image and in order to take advantages of all trade discounts, all vendors performing services or selling products to Mountain-Plains shall be reimbursed in a timely manner after appropriate documentation is received by the Accounting Department.

Procedure:

1. The Accounting Department will receive copies of each purchase order placed from the Purchasing Department and place the order in the open order commitment file.

2. The Accounting Department will receive a Receiving Report from Property Control and match the receiving report to the Purchase order.

3. All invoices for payment will be sent to the Accounting Department who will screen those requiring special handling, such as blanket purchase orders and freight bills. The invoices will be matched to the purchase order and receiving report. All invoices will be checked for extensions, footings and prices will be verified on all invoices against the purchase order and receiving report.

4. Invoices allowing trade discount are paid if proper documentation and back-up has been received by Accounting Department. All other invoices will be paid according to the terms and conditions of the invoices and purchase orders. Partial payment shall be paid on purchase orders when part of the merchandise with receiving report and invoice has been received.

5. Follow-up action will be taken on all purchase orders, invoices or receiving reports received if 30 days has elapsed and the vendor still has not been paid due to lack of documentation.

6. Request for a change order is submitted to Purchasing if any price variance occurs between the purchase order and invoices.

7. The Accounts Payable check will prepare the accounts payable voucher in four (4) parts with the following information on the voucher.

   a. Account number(s) charged and amount.
   b. Total amount of payment.
   c. Purchase Order number.
   d. Vendor name and address.
   e. Reason for payment and Vendor's invoice number and amount.

8. The voucher will be approved by the Supervisor of Accounting Services and the voucher will be accumulated in batches in voucher order number with batch totals for control purposes.

9. Batches will be sent to the Administrative Secretary who will type the checks and forward the checks with the vouchers and backup to the Controller for review and signing. All checks for $500.00 or more must have two (2) signatures.

10. After checks are signed, the check and voucher are returned to the Accounting Clerk who sends the check to the vendor, attaches one (1) copy of the check to the voucher file and forwards one (1) copy to the Administrative Secretary for filing. The four (4) part voucher is broken down with original and backup placed in the paid voucher file, one (1) copy to budgeting, one (1) copy to data processing and one (1) copy on the vendor reference file.

11. All items received but not paid for by the end of the month will be accrued and charged to the appropriate cost center in order to insure that appropriate charges are made in the current month.

CHECK PROCESSING

1. Checks are typed from vouchers only. No checks are processed without a voucher.

2. Vouchers come to Accounts Payable and Student Accounting. Except for emergency check processing all vouchers will be in numerical order, and checks will be in numerical order. Example: Voucher number 100 from Student Accounting would be typed on check number 12, Voucher number 101, would be typed on check number 13. The same will be done with Accounts Payable vouchers and checks.

3. Vouchers will have attached, a total of all vouchers in the batch. Checks will be verified by running a tape on the printed dollar amount and the digit amount. This will be done before checks are signed.

4. After checks are verified, all checks of $500.00 or more will be removed and taken to two designated persons for signatures. All checks of $500.00 or more must have two (2) signatures, the following persons have authority to sign checks: The Executive Director; The Controller; The Deputy Director; and The Corporate Secretary.

5. The check will be written on the voucher for which it is being typed. The voucher number will be printed in the lower left of each check.

6. The voucher will indicate which account is being used. These symbols will indicate the correct check for each accout; CG-1st National Bank, general account - green; S-1st Security Bank, pink - single copy checks; G-1st Natonal Bank, general (GRANT) blue; SS-1st Security Bank, Services Station, light brown. All checks are three (3) part carb-outs except for 1st Security checks.

PROCEDURE FOR VOIDING VOUCHERS AND/OR CHECKS

1. In most cases, some attention and diligence in the preparation of both vouchers and checks will eliminate voiding of either checks or vouchers. More care and attention is needed in this area by all of the accounting staff. The most acceptable reason for voiding a voucher and check is that the original was lost or misplaced by the payee, second most acceptable is that the original situation under which the check was written has changed, Least acceptable excuse is that errors were made in the preparation of the voucher or check.

2. If it is necessary to void a voucher or check, the following procedure will be used.

   a. Always go back to the original voucher or check and all copies that are in our possession, and note on the copies that the check or voucher has been voided. The original and all subsequent source documents should be changed to reflect that they have been voided.

   b. If within a current month a check is voided, but the voucher is not voided, the clerk typing the check should change the check number on the voucher.

   c. If the check is unissued: 1) Tear off and destroy signature of payer and write VOID, largely and clearly across the face of all copies. 2) Attach an explanation or circumstances to the voided check and/or voucher along with a note as to the final disposition (for example: not to be reissued, or replaced by voucher number or check number in the amount of blank dollars).

3. Date Processing Voided Checks.

a. All voided or stop payments must be entered through the computer (to account for check numbers and as an aid in the bank reconciliation). Enter these as usual, with the exceptions that a zero dollar amount will show and a reference of voided or stop payments should be shown.

b. For checks and vouchers written to replace voided or stop payment vouchers and/or checks: 1) For checks of the same amount -- we will attach a list of our checks replacing a lost or voided check number, an old voucher number noting "to replace voided check number xxxxx to the batch and EDP use a zero dollar amount on the new check number." These will appear on the computer printout. 2) The checks written for different amounts -- we will make an adjusting journal entry reversing the voided check and voucher number. The new check will be processed in the usual manner.

ASSET ACCOUNTS

Cash Accounts

Account #1009 - General Account

All government deposits have to go through this account before being deposited in any other account. Other income such as housing receipts goes into its own special account. That is the only kind of cash that goes into the Special Account.

Account #1007 - Impress Payroll Account

A specified balance of $5.00 or $10,000.00, $5,000.00 per TA, should be established That figure plus dollars for the current payroll period should make up the balance in this account.

Petty Cash

There are several petty cash account set-ups, six of which are in the State Offices. All of these accounts are set up on an impress basis and should be replenished monthly. If not, they should be terminated. See policy statement for maximum amount that can be paid.

Accounts Receivable

1. Housing Accounts Receivable
2. Student Loans Receivable
3. Hospital PRI Accounts Receivable
4. Travel Advances States - (Other)
5. A/R USDA Refunds

Housing Accounts Receivable shall be analyzed monthly and will not contain any portion thereof that will be over thirty days old.

Student Loans Receivable consist of travel advances and other emergency type loans. This account will be analyzed monthly by the student accountant and furnished to the Controller no later than the twenty-fourth working day of the following month.

Hospital PRI -- This account is an accommodation account whereby Air Force bills Mountain-Plains, Mountain-Plains in turn bills PRI for the exact same amount and Mountain-Plains pays the Air Force for the current month billing. At no time will this account have in it more than the latest month of billing. Check contract agreement between Mountain-Plains and PRI reference terms stated above.

Travel Advances -- All employees in six-state offices with the exception of the secretory, have fixed travel advances in the amount of dollars they would tie-up for a two-week period. These accounts are not cleared out each that time expense reports are submitted. The advance is never cleared out unless an employee terminates. Detail analysis by employer by dollar amount advanced will be maintained monthly and submited to the Controller on the 20th of the following month. Extreme caution must be taken that this account be settled when an employee terminates.

Supply and Equipment Inventory

All Equipment and Supplies other than those Supplies purchased through Petty Cash must go through stores Property Control. All such items are documented into Receiving Department. Each transaction is given a transaction number which Propery Control uses in the control of this particular item throughout the life and usage of the same. All such items paid for by the Accounting Department are debited to an inventory account #1109 for supplies and #1506 for equipment. All Supplies and Equipment are reduced from inventory as they are issued from Property Control by the use of a prenumbered issue document. All of the issue documents are sent to Accounting where they are batched by type and sent to Data processing. Both inventory accounts should be reconciled monthly. This is done by taking the beginning balance of the account at the first of the month, adding all these items taken into receiving, deducting totals from issue documents. That balance which you now have should equal physical inventory on hand which will be furnished to Accounting by Property Control at an agreed date at the end of each month. The reiterate inventory accounts in the general ledger are increased through Accounts Payable vouchers and decreased by issue documents. The general ledger must not only be reconciled into itself but also to Property Control.

This is very much like the reconcilement of a bank account in the general ledger to a bank statement. Reconcilement of such accounts shall be furnished to the Controller no later than the 24th of the month after closing.

Liability Accounts

Accrued Paybles, Accrued Payroll Accounts and Accrued Payroll Taxes should contain no balance at the end of any given month except that activity which entered that acount during that month. Analysis identification of the activity of these accounts will be furnished the Controller on the twenty-fourt day of the month after closing. Accounts Payable procedures on file in the Accounting Department should be attached. All government cash requests should be logged by number, date and amount. Total amount at any given time should equal the Liability Account in the general ledger. The title of the account is Due to NIE. A statement of Application of Funds must be done monthly. This amounts to taking all other income other than furnished by NIE and all costs to date in order to account for all dollars received.

PROCEDURE

-PETTY CASH FUND

Process of Operating Petty Cash Fund

1. Receive petty cash check and cash it, verify total cash received.

2. Record total cash figure at top of cash column on petty cash reimbursement envelope.

3. Each time cash is expended the amount and expense code is entered on the reimbursement envelope. The invoice or bill backing up the expenditure is enclosed in sequence in the reimbursement envelope.

4. The petty cash fund should be balanced weekly; this is accomplished as follows:

   See - example of petty cash reimbursement voucher.

   (A) Add all expenses incurred since the last balancing date, deduct the sum of (B) of these expenses from the last cash balance (C), the difference (D) should be the amount of cash on hand when counted.

5. The fund should be replenished when it is expended to one half or one third of its original balance. This is accomplished by totaling the fund, as in Step 4, and recording the remaining balance on a new petty cash envelope. Then send old petty cash envelopes with paid invoices or bills to the MPEEDP accounting department. You should include a copy of the fund reconciliation ie.

Total fund	$100.00
less total expenditures of petty cash envelope	66.20
Balance of funds	$ 33.80

You would then get a check back for the amount of funds expended; when the reimbursement check is received the fund should again be totaled, total remaing funds (1) plus the reimbursement check (2), plus cost incurred (3) since the reimbursement request. The sum of 1,2,3, should bring the fund total back to the original amount of $100.00.

BANK ACCOUNTS/PETTY CASH

Applicable to Policy Number A 101

1. All M-P bank accounts and petty cash accounts must have prior approval of the Executive Director or his designee.

2. Petty Cash accounts may be established, where required, to handle transactions for items under $50.00

3. Petty Cash may be used for transactions over $50.00 per line item with prior approval of the Controller's Office.

4. No personal advances may be made from the petty cash accounts.

5. Each petty cash account will have a custodian who will be soley responsible for his/her account. It will be the responsibility of the account custodian to reconcile the petty cash account under his/her responsibility at least once a month. Reimbursement will be made once a month with the reconciliation submitted to the Accounting Department.

6. Request for a withdrawal from the Petty Cash Fund must be made to the Accounting Office.

a. An employee will be issued a "Paid Out" slip by the Accounts Clerk showing the name of the recipient and the amount withdrawn. The "Paid Out" slip will be given to the recipient with the original being retained in the Petty Cash Fund.

b. After purchase of items, the recipient will return to the Accounting Department and turn in ALL sales slips verifying his purchases. At this time, any remaining cash from the amount withdrawn will be returned to the Accounts Clerk who will then give the original "Paid Out" slip to the recipient and clear the Petty Cash Account records.

7. Should a M-P emplyee have the necessity of making an authorized purchase or purchases of not more than $25.00 total for the company (Purchases of over $25.00 require a Purchase Requisition) using his/her own money, and is unable to apply to the Accounting Department beforehand for a Petty Cash Fund withdrawal, the following steps should be followed:

a. Upon making the purchase, the emplyee shall obtain a sales slip from the store or stores making sure that the sales clerk writes "paid in cash", the date, and initials the sales slip.

b. Upon arriving at the Center, the employee will go to the Accounting Department and present the sales slip(s) to the Accounts Clerk requesting reimbursement from the Petty Cash Fund. The Accounts Clerk will make out a "Paid Out" slip with the employees name and amount spent and will reimburse the employee at that time giving him/her a copy of the "paid Out" slip for retention.

Procedure For Completing Travel Authorization Forms

In order to pay a weekly expense report there should be a travel authorization form in the Originator File authorizing travel. The travel authorization form should contain the following information:

1. Name of traveler
2. Department (Dept. the trip is to be charged to)
3. Dates of trip
4. Position title
5. Amount of advance requested
6. Department phone number
7. Purpose of trip and how it relates to program or center
8. Method of travel
9. Proposed car rental (if any)
10. Accommodations
11. Time table of travel
12. Traveler's signature
13. Date
14. Dept. Head signature
15. Accounting departments signature
16. Remarks - Any additional information that may be used to justify request.
17. Estimated expense - all estimated expenses are to be listed in the spaces provided on form.

Your travel authorization form must be approved by the Department head or the Director and Budget Analist prior to all travel.

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TRAVEL AUTHORIZATION

LAST NAME, FIRST, MID. INIT.	DEPARTMENT	DATES OF TRIP

POSITION TITLE	INDICATE OTHER STAFF ATTENDING	OFFICE PHONE

COMPLETE ONE COLUMN FOR EACH SEPARATE DESTINATION ON THIS TRIP

PURPOSE OF TRIP		PROGRAMMATIC JUSTIFICATION - HOW WILL M-P BENEFIT FROM THIS TRAVEL? (Attach Program Materials, If Available)
METHOD * OF TRAVEL		
PROPOSED CAR RENTAL		
ACCOM-MODATIONS		
TIMETABLE OF TRAVEL		

TRAVELER'S SIGNATURE	DEPARTMENT HEAD	DATE

DEPUTY DIRECTOR	PUBLIC AFFAIRS SIGNATURE

ACCOUNTING DEPARTMENT	

REMARKS:

ESTIMATED EXPENSES:

Cost of Air Travel: _____

Cost of Car Rental: _____

Cost of Accommodations: _____

Per Diem Expense: _____

Other Expense: _____

PREVIOUS TRIPS TAKEN DURING CURRENT FISCAL YEAR:

IN-STATE:

OUT-OF-STATE:

13

1 & 2 -- ACCOUNTING; 3 -- ORIGINATOR; 4 -- DEPT. HEAD

*Charter Flights Must Be Justified As Opposed To Commercial And A Copy Attached

Procedure For Completing Weekly Expense Reports

All travel costs are reimbursed to the employee upon submission of a travel expense report which is approved by a Department Head or the Director and the Controllers Office.

The weekly expense report will be completed as follows:

1. Week ending (date of last day of work week)
2. Individuals name
3. Department (who trip is to be charged to)
4. Travel authorization no. (from travel authorization form)
5. Department phone no. or office phone no.
6. Purpose of trip --- how does this trip relate to the MPEEDP program.

Expenditures are broken down as follows and are listed by the day of week in which they are incurred.

Per Diem: $25.00 per overnight
$10.00 if traveler is out over ten hours a day

Employee - Auto - The employee is reimbursed 10¢ per mile for use of personal auto and should record the dollar-value to be reimbursed under this title.

Air Travel Commercial: The employee should record all charges made by commercial airline and dates of travel. Receipt must be attached.

Air Travel Charter: The cost of charter flights should be listed in parenthesis and an explanation of who took the trip and why was it taken at bottom of form. Charter flights will be paid for by MPEEDP from direct billing by Charter Service. The traveler should arrange with Charter Service to sign the invoice stating that he did use service.

Automobile Hire: Receipt should be attached and billing for correct days should be listed. Gasoline charges not paid for by the car rental agency should be listed and attached.

Railroad Fares: Tickets should be attached and charges listed.

Telephone & Telegraph: Charges for telephone and telegraph should be listed and explanations written at the bottom of form.

Taxi and Bus Fares:	These charges should be detailed at the bottom of expense report and if possible receipts should be obtained and attached to form.
Tolls:	These charges should be listed and receipts should be obtained and attached to form.
Auto Parking Fees:	Charges should be listed and receipts or itemized listing should be attached.
Other:	Any charges that do not fit in any of the above categories should be listed under other. Receipts when available, should be attached.
Total:	There are two total columns, one by day and the other by category. Both totals should equal the same Grand Total.
Auto Miles Traveled.	Standard rate of reimbursement is 10¢ a mile. The total auto miles traveled each day should be listed.
Route covered:	The route covered is broken down by date, leaving time, from, to, arriving time. The arriving and departing times are essential in order to figure per diem, therefore, it should be designated which hour of which day the traveler departed and arrived.
Signatures:	The most essential part of the travel expense report is the signatures. The expense report must be signed by the traveler and signed and approved by his Supervisor, Dept. head or Director. Then it should be sent to accounting dept. for approval.

Three copies of Weekly Expense Report are to be made, one copy is held by the Originator and two copies will be forwarded to Accounting Department.

All travel costs are reimbursed to the employee upon submission of a travel expense report which is also approved by a Department head or the Director and the Controllers Office.

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WEEKLY EXPENSE REPORT

For Week Ending _____ 19 ___

NAME _____ DEPARTMENT _____ TRAVEL AUTH. NO. _____ PHONE EXT. _____

PURPOSE OF TRIP _____

Expense accounts must be typed in ink and should be forwarded promptly in duplicate to be received by Tuesday following the week of this account. Bills covering disbursements, receipts for Pullman fares, Hotel accommodations. Airplane fares, etc., should be attached to expense statements. Unused transportation tickets should be attached for redemption by the company. Refer to procedure manual for further instructions.

REV. 3813

EXPENDITURES

1 & 2 Acc'tg; 3 Originator

ITEMS	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	TOTAL
DATE								
Per Diem								
Employee - Auto								
Air Travel Commercial								
Air Travel Charter								
Auto Hire								
Railroad Fares								
Tel'ph'ne & Tel'g'ph								
Taxi & Bus Fares								
Tolls								
Auto Parking Fees								
OTHER:								
Total								
Auto Miles Traveled @ 10¢								

ROUTE COVERED

Date	Lv. Time	From	To	Arv. Time	Date	Lv. Time	From	To	Arv. Time	

I hereby certify that all expenditures were necessary expenses:

Signature .....

Will Pickup Cash ..... Check ..... Mail Check .....

Approved (Supervisor) .....

Approved Dept. Head/Director .....

STATEMENT OF ADVANCES

Bal.-Beginning of Week		
Deduct-Expenses for Wk.		
Bal. Due - M P R E C		
Bal. Due - Employee		

DISTRIBUTION (For Accounting Use)

ACCOUNT NO.	AMOUNT

Approved (Accounting)

DETAILS OF LONG DISTANCE TELEPHONE AND TELEGRAPH EXPENSE

Date	Type	STATIONS From	To	Reason	Cost

DETAILS OF TAXI AND BUS FARES

Date	STATIONS From	To	Reason	Cost

29

HIRING OF CONSULTANTS

Applicable to Policy Number A 103

1. Before a consultant is hired, a Purchase Requisition shall be submitted and approved by authorized department supervisor(s). Final approval for any consultant must be obtained from the Executive Director.

2. Any consultant whose services exceed one hundred dollars ($100.00) per day exclusive of travel costs must obtain prior written approval from the National Institutes of Education. This approval should be obtained through the Controller's Office.

3. No consultant services shall be performed until the necessary approvals referenced in (1) and (2) above has been obtained and a Purchase Order is processed.

4. The Purchase Requsition referenced in (1) above shall include:

   a. Name of the Consultant
   b. Description of duties or work to be performed.
   c. Estimated length of time required to do the task.
   d. Clear statement as to performance and who on the M-P staff is to determine if the performance is acceptable for payment.
   e. Justification for need of outside assistance.
   f. Two (2) or more comparative sources for fee or other means of determining reasonableness of fee, if circumstances warrant.
   g. Fee and any other payments such as travel, per diem, lodging at GAFB, etc.
   h. Time and method of payment(s).

5. Upon completion of duties or tasks, the responsible person in 4(d) above shall send to the Controller's office a written statement of completion of performance in a manner acceptable for payment.

6. In order for M-P to maintain a current listing of consultants, staff members shall send to the Procurement Officer a list of consultants they have utilized.

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CONSULTANT AGREEMENT

TO: Controller DATE:

FROM:

Consultant's Name, Title, Present Address:

Proposed Dates of Work:

TASK:

FEE: $

(Describe if necessary)

Consultants Travel Expenses will be reimbursed by Mountain-Plains in accordance with the current TRAVEL POLICY which is attached and made a part of this agreement.

PRODUCTS:

M-P Requester's Signature

Consultant's Acceptance

M-P Dir./Dep. Dir. Signature

18

THIS IS NOT AN AUTHORIZATION FOR PAYMENT. A PURCHASE ORDER MUST BE PROCESSED.

HIRING OF SUBCONTRACTORS

Applicable to Policy Number A 104

1. Before engaging the services of a sub-contractor, a Purchase Requistion shall be submitted and approved by authorized department supervisor(s).

2. The Purchase Requisition shall include:

   a. Name of Firm
   b. Description of duties or work to be performed.
   c. Estimated length of time required to do the task.
   d. Clear statement as to performance and who on the M-P staff is to determine if the performance is acceptable for payment.
   e. Justification for need of outside assistance.
   f. Two (2) or more comparative sources for fee or other means of determining reasonableness of fee.
   g. Fee and other payments such as travel, per diem, lodging at GAFB, free vehicle while on Center, etc.
   h. Time and method of payments.

3. All sub-contracts shall be approved by the Executive Director and the Contracts Officer, Nat'l Inst of Ed, D.H.E.W., prior to any commitments or initiation of services

4. Upon submission of the Purchase Requisition, a valid Purchase Order shall be drawn up, which makes possible the payment for said purchases by the Accounting Department. The Purchase Order shall be received and accepted by the sub-contractor prior to the initiation of services.

5. All contracts negotiated between Mountain-Plains and any other party or institution shall include the following conditional terms and statements:

BATCHING PROCEDURE

1. A date and time will be assigned for mid-month and end-of-month batching. These schedules should be strictly adhered to. One person will be responsible for disseminating information to all of the Accounting Staff as to date and time of completion, the starting and ending cut-off numbers of vouchers, checks, purchase orders and issue documents, etc.

2. Mid-month and end-of-month starting numbers and cut-off numbers of checks, vouchers, purchase orders or issue documents will be listed.

EXAMPLE:	Starting #	Voucher #1011	Check #0417
	Ending #	Voucher #1208	Check #0512

- No voucher past 1208 and no check # past 0512 would be processed in that particular batch -

3. All vouchers and checks within the sequence will be accounted for.

4. Each voucher will be reviewed for coding at the time the voucher is approved and at the time batches are being readied for Data Processors.

5. Checks will be footed and vouchers will be footed. If the totals of these match, then they will be compared with batch control totals. Adding machine tapes labelled "CHECKS" and "VOUCHERS" will be supplied with each batch before final review by myself or the controller.

6. Terry Austin will be responsible for sending documents to Data Processors. All documents being sent to Butte will be listed. A duplicate will be retained for our files of all source documents and other documents sent.

Mountain-Plains Education & Economic Development Program

P. O. BOX 3078 GLASGOW, MONTANA 59231

BATCH CONTROL NO. _____

FOR MONTH OF _____ 19____

4590

DESCRIPTION	DEBITS			CREDITS		
	LINE ITEM COUNT	AMOUNT		LINE ITEM COUNT	AMOUNT	

In-House Procedure:
Student Accounting

April, 1974

STAFF PAYROLL

1. Completed time cards for all staff employees are turned into the Student Accounting office by 10:00 a.m. on the first working day after the end of the pay period.

2. Time cards are turned in by the secretary of each division with a payroll report giving the total number of time cards/employees.

3. Accountability for the total number of employees is made/i.e.,: prior weeks total, plus new hires and less terminations. (see attached).

4. Verification to the above total is made by adding the number of employees shown on the payroll reports.

5. Yearly and hourly rates are figured on the status forms for new hires and rate changes.

6. Cover letter is composed consisting of:

   (a) all information from status forms
   (b) withholding exemption changes
   (c) Tax Sheltered Annuity information (changes & new) (only on the 1st thru 15th pay period).
   (d) handwritten Glasgow checks information

7. Time cards are put in employee number order.

8. A listing is made of all O/H function hours.

9. This list is then verified against the leave request forms and the personnel report.

10. All time cards must have the same number of hours, i.e.,: 72/80/88/96 hour pay period.

11. Verify cost centers.

12. All new and terminating exempt employees are paid actual hours for the first and last pay period if the D.O.H. or termination date falls in the middle of the pay period.

13. If it is necessary to issue a final check from this office, the information is sent to the computer center but no check is issued. (see Staff Payroll/Terminating Employee).

14. All control totals are included in the input to the computer center (see attached).

15. Time cards are separated/white copy to computer center and yellow copy is retained in this office.

16. Gold copy of the status form with the W-4 form attached is sent to the computer center/white copy is retained in Student Accounting.

17. Copy of the vacation, sick, un-paid, and over-time listing is sent to the computer center.

18. Cover letter to the computer center.

In-House Procedure:
Student Accounting

April, 1974

STAFF PAYROLL/TERMINATING EMPLOYEE

1. Determine if employee is eligible for vacation and sick pay.

2. Accrued vacation hours and 25% of accrued sick hours from the personnel report is added to the employees time card.

3. If the employee requests his/her final check to be ready on the day of termination the following will apply.

4. Computation of gross salary, taxes and net amount.

5. Check is then typed and released to the employee after termination clearance form has been signed.

6. A copy of the check is sent to the computer center to enable the information to get into the payroll system.

7. Employee is listed as terminated on the next payroll input.

Subject: Student Relocation/Dislocation

Applicability: Policy C 108 Effective Date: 1-15-75

Relocation

1. Relocation by Private Owned Automobile

   a. Total costs of relocation of students and family from place of recruitment to Mountain-Plains at Glasgow by private conveyance shall not exceed the cost if such relocation were by common carrier. This would include preventative maintenance of automobile, mileage, lodging and food costs, rental costs for U-Haul trailer and hitch. It does not include any costs for emergency repairs on the way which is to be considered a contingency item.

   b. Mountain-Plains will pay for student travel costs from each student's home to the place at which the training program is conducted. Any other trip, even for emergency purposes, such as sickness or death must be at the student's expense, although loans are possible in some cases.

   c. Mileage Expense - 8¢ per mile.

   d. A driving day shall be considered an average of 400 miles.

   e. Lodging and Food Allowance

	family of 2	3	4	5	6	7	8	9
Lodging/night	$14	15	16	25	25	25	25	25
Food/meal:								
Breakfast/day	$3	4	5	6	7	8	9	10
Lunch/day	4	6	7	8	9	10	11	12
Dinner/day	6	8	10	11	12	13	14	15

   f. All calculated expense (mileage allowance, food and lodging) are given to the student upon departure. If additional emergency funds are required along the route, these will be as the occasion arises to be repaid through payroll deductions.

   g. Upon arrival, students will sign the student enrollment form. Students will not be officially enrolled until this form is signed.

   h. If private auto is to be used, it should be checked and serviced prior to departure. This cost can be paid by Mountain-Plains, but does constitute an expense to be considered to fall within the limitations under 1.a.

Student Relocation/Dislocation (continued)

2. Families relocating in a rented truck with no private vehicle shall receive the same lodging and food allowance enumerated in section 1.e. Gas money shall be advanced on a basis of ten cents (10¢) per mile. An average of 400 miles will be considered a driving day.

3. Families relocating by common carrier must travel by the most direct route under the tourist or coach fare. Where food is the responsibility of the trainee, food allowance in accordance with 1.e. above shall be given upon departure.

4. Shipment of household goods by any means at Mountain-Plain's expense is limited to a maximum of 4,000 pounds. If said shipment is by freight carrier the bill should be paid by Mountain-Plains upon arrival. If shipment is by common carrier, (train, bus, etc.) the payment should be made as part of the transportation ticket. Use of a U-Haul van is strongly recommended.

5. Mountain-Plains cannot be responsible for any payments to transport pets, boats, or mobile homes to or from Glasgow. Students must bear all costs of said transfer of items and also have full responsiblity for care of such at Glasgow AFB.

6. For emergency cases or for families reporting to Glasgow Air Force Base after normal working hours, the Base Security office should be contacted. Telephone number is (406) 524-3888. Location is in Building 734 across from Base Service Station on the main entrance road.

Dislocation -- Terminating Families

1. Completing families are to be considered in two categories: Category A and B.

   A. Completing families - two occupational preparations. To qualify for this category, both husband and wife must validate Occupational Preparation, as well as World of Work, Consumer Education, Health Education, Parent Involvement, Home Management, Career Guidance, Counseling, Math Skills, and Communication Skills.

   B. Completing families one occupational preparation. To qualify for this category, the head of household must validate Occupational Preparation, as well as the other requirements listed in A. The wife must complete, Consumer Education, Health Education, Parent Involvement, Home Management, Career Guidance and Counseling.

Student Relocation/Dislocation (continued)

1) Incentive Pay: Completing families in Category A will receive $500 incentive pay upon completion. Completing families in Category B will receive either $400 incentive pay upon completion.

2) Interview Costs: Completing families in Category A will receive interview expenses for the head of household. In addition, the completing spouse, if accompanying the head of household for purposes of her own interview, will receive per diem. Completing families in Category B will receive interview expenses for the head of household only. Mountain-Plains will continue to support only one interview trip per completing family.

3) Dislocation Costs: Completing families in both Categories A and B will be provided full dislocation costs according to present procedures. If a job interview trip is not provided up to three days per diem may be provided concurrently with dislocation if an interview is arranged by Mountain-Plains in their area of dislocation.

Families in either Category A or B will receive a Family Completion Certificate.

2. Head of Household Validation -- Category C

A. This definition applies to exiting families if the head of household validates Occupational Preparation, as well as the other requirements listed in A, but the spouse fails to validate Consumer Education, Health Education, Career Guidance, Parent Involvement, Home Management, or Counseling. These families will not receive a Family Completion Certificate.

1) Incentive Pay: These families will receive $200 incentive pay upon exiting.

2) Interview Costs: No interview trip will be provided. However, up to three days per diem may be provided concurrently with dislocation if an interview is arranged by Mountain-Plains in their are of dislocation.

3) Dislocation Costs: Mountain-Plains will pay actual truck or trailer rental expense to a distance comparable to the point of origin but not outside the six-state region and not exceeding $150 maximum, if Mountain-Plains establishes the exit date.

Student Relocation/Dislocation (continued)

3. Non-completing or Validating Families -- Category B

   A. All other exiting families fall under this definition. This includes exit by reason of administrative dismissal, resignation, or *desertion.

      1) Incentive Pay: These families will receive no incentive pay upon exit from the Program.

      2) Interview Costs: None.

      3) Dislocation Costs: Mountain-Plains will pay dislocation to a point not exceeding in distance the point of origin and as per the relocation schedule but not exceeding $150, if Mountain-Plains establishes the exit date. *(No dislocation cost will be awarded to deserting families).

4. Non-completing or Validating Families -- Category E

   Those families who for legal reasons are required to leave Mountain-Plains, are not resigning, being declared a deserting family, or being administratively exited. Rather, they are required to leave due to civilian or military judicial request or sentencing.

      1) Incentive Pay: These families will receive no incentive pay upon exit from the program.

      2) Interview Costs: None.

      3) Dislocation Costs: Mountain-Plains will pay dislocation to a point not exceeding in distance the point of origin and as per the location schedule but not exceeding $150 maximum, if the family is able to go through regular exit proceedings.

STUDENT STIPEND

The student families receive a weekly tax free stipend based on hours of class attendance. This attendance is monitored by individual weekly time cards. Failure to attend scheduled hours of instruction does not merit payment; it is considered unexcused and cause for referral. All other leave is excused if authorized in advance and paid if the student has a leave balance. All leave is recorded on individual leave cards. Stipend is paid in cash due to the absence of on center banking facilities. Cash payment also allows voluntary payment of rent and loans by the student. Paying by check would necessitate automatic deduction for receivable removing the learning process of budgeting. The student pay room is secure with bars on the outside windows, pay windows, direct buzzer line to Security Police headquarters and a Security guard on duty. Food stamps for eligible student families are also sold during pay line. This enables the students to receive their stipend, buy the food stamps and do their shopping in a relatively short period of time. Approximately 200 students are paid in less than two hours. Students are paid in family number order and in groups of 20 students every 10 minutes. Two staff employees are responsible for paying the students and collecting the receivables. One staff employee sells the food stamps.

Incentive & referral payments, job interview expenses and loans are also distributed during pay line.

Subject: Student Compensation

Applicability: Policy 105 Effective Date 1-15-75

1. The amount of compensation shall not exceed that stated in the Federal Register governing the Mountain-Plains Contract NE-C-00-3-0298.

2. A semi-annual review of the amount shall be conducted to determine if the compensation is adequate for cost of living factors.

The following rates and regulations will apply concerning attendance or non-attendance of classes.

1. When both the Head of Household and Spouse are enrolled in the Family Core Curriculum (for spouses, approximately five weeks), the weekly stipend will be reduced at the rate of $1.00 per hour of instruction missed by either if they have no paid leave balance or do not receive prior approval. If the family consists of only a single Head of Household, the stipend will be reduced at the rate of $2.00 per each such hour of absence.

2. After the spouse completes Family Core Curriculum, the Spouse will have only a required attendance in Counseling. Both will then be reduced in stipend at the rate of $2.00 per hour of unpaid absence from scheduled activities. For single Heads of Household, the rate will remain at $2.00 per hour.

3. After the Spouse completes all required courses including Counseling, only the Head of Household will be reduced in stipend for unpaid absences. This rate will continue to be $2.00 per hour. The Head of Household must complete an Occupational Preparation area. The Spouse may elect to complete an Occupational Preparation area. The family stipend will not be reduced for Spouse non-attendance in such elective programs. However, Spouse attendance of classes will be monitored in the Occupational Preparation area, and 25% absence from scheduled activities in any one month will be cause for termination from the Occupational Preparation phase of the program for the Spouse. This termination applies only to the Spouse who fails to attend classes and is not a termination for the family from the program.

In-House Procedure
Student Accounting

April, 1974

ACCOUNTS RECEIVABLE

1. All MCP rent and student loan payments are collected by the Student Accounting Office.

2. Balancing of cash receipts vs. money is done every Monday, a.m.

3. The cash and checks are turned into the Accounting Supervisor for deposit to the appropriate bank accounts.

4. The Accounts Receivable listing is prepared by the Office Ed. Department in Building 960.

5. In-put for the print-out is prepared as follows:

   (a) listing of all new students or staff with amount of rent due for the month.

   (b) all new loans by students (including tools)

   (c) any adjustments due to students exiting the program.

6. Control totals are kept to enable the verification of the Accounts Receivable listing received from Office Ed.

7. The Accounts Receivable listing showing the amount due Mountain-Plains by each student is used as information for collections in the student pay line.

SELLING PROCEDURE FOR FOOD STAMPS

1. Take beginning inventory of stamps on hand.

2. Balance petty cash fund.

3. Put worksheets in order.

4. Open doors.

5. Check students eligibility cards, (three by three little orange cards) for expiration date.

6. Check students allotment cards.

    a. This lists the dollar amount the student is to pay.
    b. This lists the bonus value of the stamps to be given.
    c. This lists the dollar amount on the face of the books.
    d. NO ALTERED CARDS TO BE TAKEN.
    e. Have students sign cards for; one quarter for our students, full-amount for WIN mothers.
    f. Compare the allotment card signature with the signature on the eligibility card.
    g. If alternate person is picking up for another person, they must have AUTHORIZATION from the other person and they must sign the bottom line of the allotment card.

7. Record the transaction through the worksheet books.

8. Record the numbers of the food stamp books issued.

9. Issue books and receive monies from the students.

PROCEDURE FOR FOOD STAMP CHECKOUT

1. Summarize the worksheet report.
2. Balance petty cash fund.
3. Balance food stamp cash.
4. Tie the food stamp cash into the worksheet report summary.
5. Take an ending inventory of the food stamp books.
6. Beginning inventory minus ending inventory equals the number of books issued.
7. The number of books issued should tie into the worksheet summary.
8. Count the number of allotment cards received.
9. Count the number of names on the worksheet report.
10. The number of allotment cards received should equal the number of names on the worksheet report.
11. Run totals of the three columns of the worksheet for cash, bonus and total money.
12. Run total on the APC Allotment Card (This would tie into the worksheet TOTALS from step #11 and would tie out the Food Stamp Cash).

IN-HOUSE PROCEDURE
STUDENT ACCOUNTING

April, 1975

STUDENT TIME CARDS

Completed time cards are collected in payline prior to releasing stipend and new cards are issued.

On Monday morning Student Accounting puts the time cards in numerical order. They are compared to a numerical student listing to determine that all cards were handed in.

Each time card is checked to see that all scheduled mods are stamped by authorized staff. Unstamped mods are compared to an absenteeism list which is maintained by the Data Center. Reported absences are checked against the students available leave time to determine whether the absence shall be excused or unexcused, paid or unpaid. Any unreported absence is unexcused and unpaid. Unstamped mods are coded to show scheduled time variances. Paid leave is recorded on the student's leave card and deducted from available time. Unpaid time is recorded on a payroll information sheet with copies sent to: Data Center, Counseling, Deputy Director, Career Guidance, Controller and Student Accounting.

The payroll clerk uses this information as a basis to determine the amount by which the student's stipend will be reduced on the following Friday. This information is listed on a variance report and sent to Office Ed. so that stipend reports can be adjusted accordingly.

The time cards are then sent to the Data Center.

COST ALLOCATION PROCEDURES

The program uses a four stage costing system to allocate costs.

STAGE 1. Allocation of Administrative Overhead

STAGE 2. Allocation of R & D Costs

STAGE 3. Allocation of Divisional Cost Overhead

STAGE 4. Allocation of Balance of Research Svs. Cost after R & D cost has been allocated and deducted.

These overhead and R & D allocations are distributed on the basis of direct labor. In order for this type of system to function with accurate allocations, a timecard system for each and every employee from the chief executive officer to the janitor must be recorded with as much attention as possible to detail.

STAGE 1 -- Encompasses the allocation of Administrative Overhead for B/C (Components). 101 thru 117 which includes the Executive Division and the Administrative Services Division. First the cost center salaries are divided by the total salaries less those salaries attributable to Administrative Overhead. This cost center percentage is then applied to the total administrative overhead to be applied to the Budget Center.

Example:

1. Total Salaries $234,941
   Adm. O/H Salaries 50,158
   $184,783

2. Salary in B/C 120 = from #1 above $\frac{\$\ 6,310}{\$184,783} = 3.41\%$

3. Total Adm. O/H Cost $104,458

4. $3,562 of Administrative O/H Cost would be added to B/C 120.

STAGE 2 -- Allocated the R & D costs attributable to each C/C. Since Administrative O/H has been allocated to each cost center the total costs are spread by function run percentages as R & D or operational according to timecard classification of B/C time spent on operation or R & D projects.

Example:

1. Cost of C/C 120 before Admin. O/H $ 8,717
   Add Admin. O/H for storage #1. +3,562
   $12,279

2. % of time to operation on time = 26.19%
   % of time to R & D on time = 73.81%

3. R & D time in C/C 120 = $12,279 x 26.19% = $3,216

4. Operational time in C/C 120 = $12,279 x 73.81% = $9,063

STAGE 3 -- Allocates the divisional O/H to the remaining cost center in that division

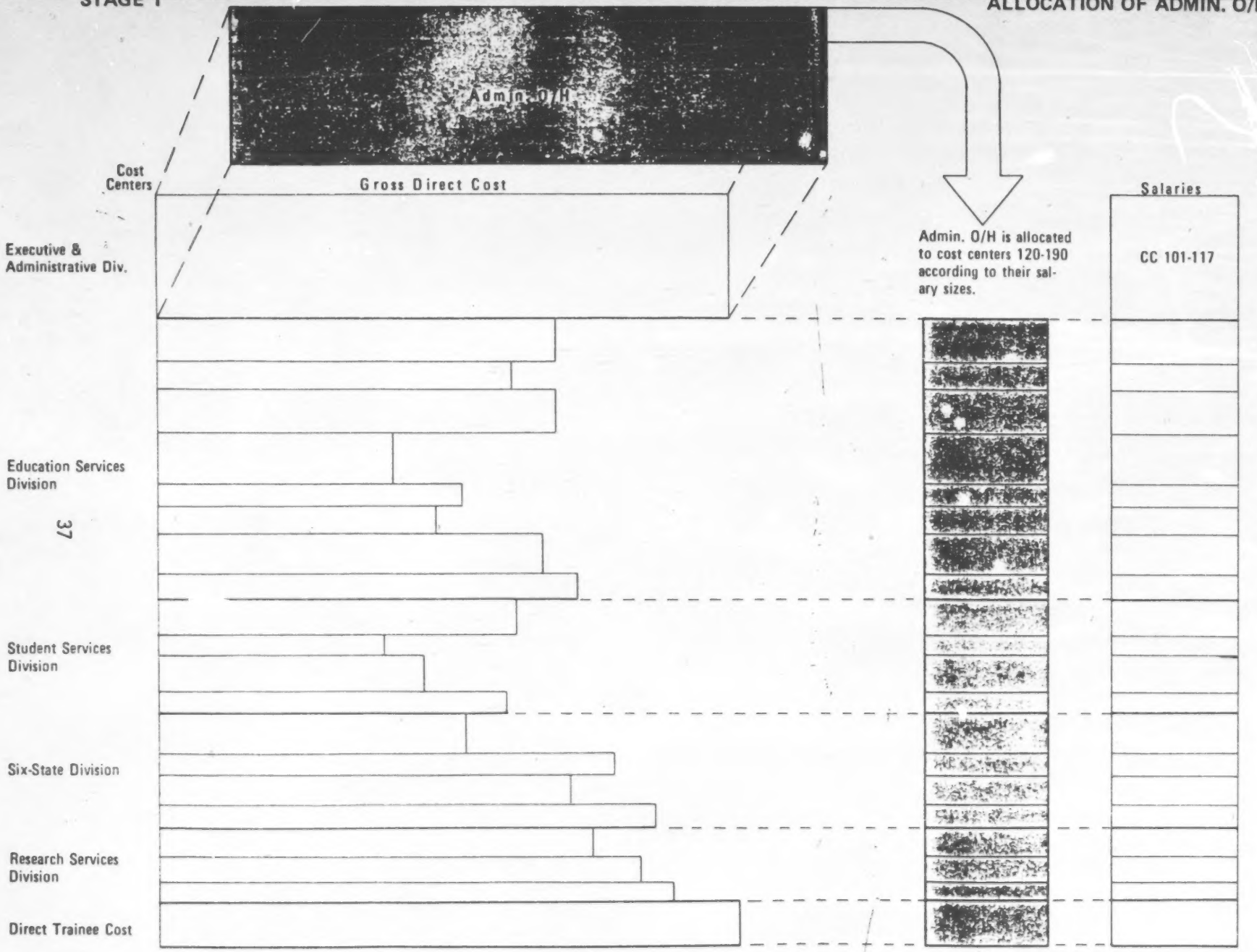
(e.g., 120 -- 121 thru 148
151 -- 152 thru 159
169 -- 170 thru 176
181 -- 182 thru 184).

In much the same way as Administrative O/H is spread in Stage #1. First the C/C salaries within a particular division are divided by the total division salary less the Division Support salaries. This C/C % is used as a basis for allocating the Total Division O/H less R & D costs.

STAGE 4 -- Allocated the remaining Administrative Overhead costs left in the Research Dept. The remaining C/C salaries not allocated are used as a division and the cost center salary is used as the dividend to determing the allocatable % of the balance of Administrative O/H left in the R & D division to be spread to the C/C.

STAGE I

ALLOCATION OF ADMIN. O/H



STAGE 2: Allocation of Research & Development Costs

Each individual cost center's

Gross Direct Costs	and Admin. O/H Allocation

are added

to become

Total Allocated Cost

which is then

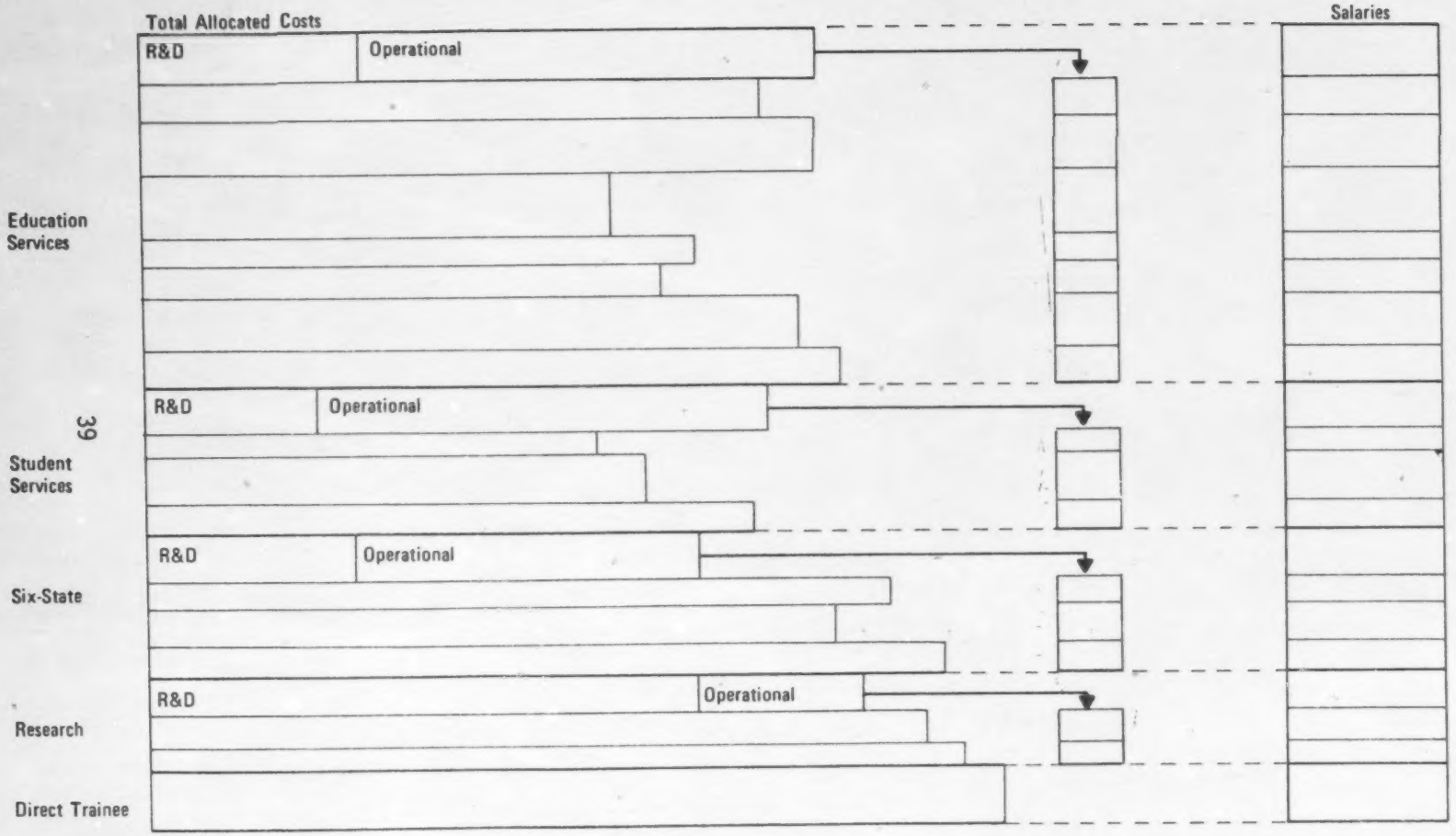
divided into

Research & Development Costs	and Operational Costs

in direct proportion to time spent in these areas according to total time on time cards.

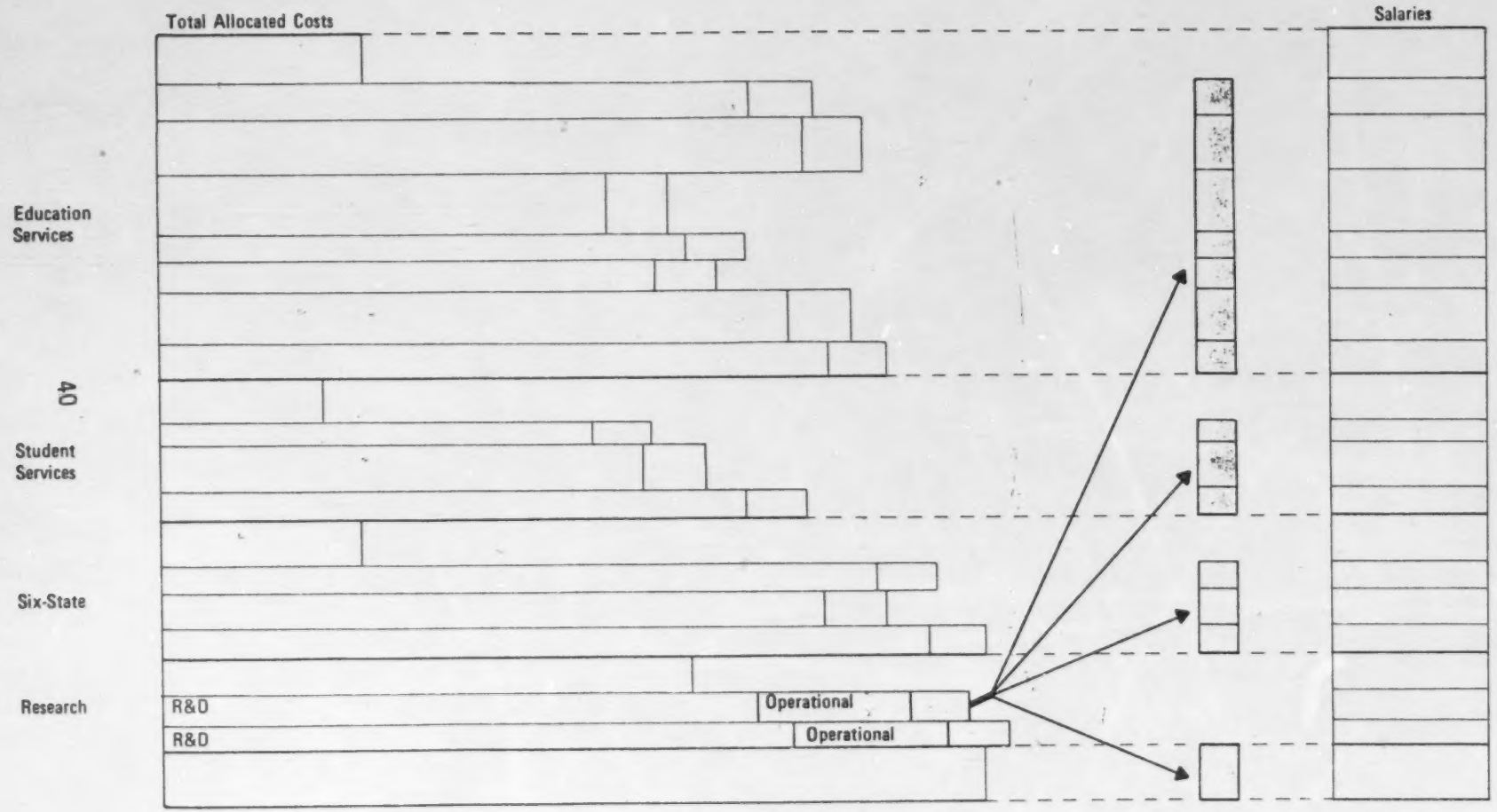
Eg: Time on time cards: 40% R & D, 60% Operational will result in the same percentages allocated to these areas.

STAGE 3: Allocation of Divisional Overhead



The operational costs of each division's support area are allocated to the remaining cost centers of that division according to their salaries.

STAGE 4: Allocation of the Balance of Research Services Operational Cost (Actually Admin. O/H Cost Allocated in Stage 1)



The balance of Research Services operational cost is allocated to the remaining open cost centers according to their salaries.

STUDENT COSTS

Procedure: I. Cost per Student Family

1. Comparative Schedule of Total Family Costs

   a. The Total Allocation EDP runs.

   b. Accumulate net operation costs for budget centers as listed below for current and year costs.

   c. Divide total cost by number of student families for current month and number of student families year to date for Family Costs.

   d. Compute %'s for current month and year to date using Gross Operating Cost as 100%.

   e.

Title	Budget Centers
Instructional Costs	120 thru 142
Early Childhood	143 thru 148
Career Guidance	153
Work Experience	154
Counseling	156
Community Instructors	157
Six State Support	169 thru 176
Direct Student Support	190 & 158 & 159
Net Operating Costs	Sub total of above
Plus R & D Costs	Summary for Allocable R & D Costs
Gross Contract Cost	Summary Total Program Costs

2. Student Hourly Cost per Just Area

   a. For Cost use Total allocation net operating runs.
   b. For Attended Hours use Month-End EDP run from Data Center.
   c. Compute Student Cost per Hour on Current MONTH AND YEAR to data.
   d. Divide Total Cost per Just Area by number of attended Houses per curriculum code (as listed on following page) for cost per attended Hour.

COST Budget Center		ATTENDED HOURS Curriculum Code
122	Plumbing	73, 74, 75
123	Carpenter	70
124	Radio & TV	77, 76, 72, 78
125	Draftsman	79
127	Welding	36
128	Automotive	37
129	Small Engines	38
131	Office Education	24
132	Marketing & Distribution	27
133	Lodging	25
134	Food Services	26
136	Communication Skills	15, 14
137	Math	11, 12
139	FCC Consumer Education	61
140	FCC Home Management	63, 62, 64
141	FCC Health	51
142	Parent Involvement	66
153	Career Guidance Role Play	46, 47
156	Counseling	80

e. Note and explain monthly variances for year-to-date cost per attended hours.

Total Allocation Run = Administrative Overhead Allocated + Divisional Overhead Allocation - R & D Allocation = All Cost Less R & D Costs.

BUDGET CONTROL

Prior to the commitment of a proposed expenditure, precontrol must be exercised to insure that the expenditure will not overdraw the allocated budget amount. Instruments used to control funds are:

1. Purchase Requisitions/Purchase Orders for goods and services
2. Employment Reg./Status Forms
3. Travel Authorizations
4. Consulting Agreements for outside consultants

At the time any one of the above instruments are initiated, the originator must check the balance left in his budget. If there are no funds available for the materials or services he wishes to buy he must file a request for budget transfer with his supervisor and the budget department. All commitment instruments are passed through the budget analyst for verification of available funds for expenditures and he logs in all commitments as they pass through him. After verifications of the funds available, the Purchase Requisition is passed onto the Purchasing Department, who places the order and commits the funds.

Control of all supplies, material, equipment, and services is handled in material control and accounting. All deliveries of material or equipment to the center and all services performed are received or cleared through material control and they issue a receiving report for the material received to the accounts payable department who make up the voucher. All order for service are controlled by the originator of the Purchase Requisitions and Accounting Department.

BUDGET REVIEW & ANALYSIS PROCEDURES

Budget Analysis:

Monthly Programmatic Change by Line Item Analysis --

Each month the accumulated cost to date are analyzed and compared to the budgeted figures projected for that period of time. Over runs and under runs are then graphed on a BUDGET VARIATION bar chart. Items that are significantly overrunning or underrunning (± $3,000) are then commented on in a narrative which attempts to project costs for the remaining budget period and inform management of additional needs or monies that can be transferred out of a line item and used for other program needs.

Trend Charts Programmatic --

A trend chart of each major line item is completed monthly with projections for the balance of the budget period. Trends that are projected as favorable or unfavorable are then commented upon and presented to management for corrective measures.

Summary comments are included each month for 1) % of budget used - Actually Insurred and ----------+ Incumbered. 2) Budget for Fiscal Year - monies received and monies to be requested. 3) Operational Funds used to date. Research Funds used to date and Total Cost to date.

Quarterly -- (Same as Monthly)

Additional change includes a divisional analysis by type of line item compared to budgeted figures for the same period of time. Overrun and underruns are graphed for each Division on a BUDGET VARIATION bar chart and analyzed in the same manner as the monthly programmatic variations.

Departments within the divisions are analyzed for serious over or underrun problems. Those are brought to the attention of the Divisional Director for corrective measures.

BUDGET PREPARATION PROCEDURES

Overall program objectives must be incorporated in the preparation of the news fiscal year budget. Historical costs should be used as a basis for initial planning with adjustments made as objectives changes, departmental changes occur. A standardized format is utilized and completed by each associate director and justification for each divisional component and line item supports the preparatory initial budget figure. Budget reductions and increases are then examined by management. Final decisions by management on or in the initial budget are then posted and a second review by management with the divisional director is initiated. After acceptable decision is arrived at by management and divisional directors, and are parted to a final Budget Sheet. They are summarized by Division and a total budget for the Fiscal Year is presented to the Board of Directors for approval.

Assumption No. 1

Budget to be prepared is for an ongoing, operational program.

1. Note any minor changes and budget out the related cost.
2. Division managers are responsible for all departments within their divisions.
3. Under assumption number one (1) historical cost along with any cost adjustment due to inflation or change in level of effort will be the basis for developing cost.
4. Schedules for all cost categories will be furnished to all divisions by the budget analyst.
5. All schedule figures will be compiled on a division summary sheet and forwarded to the budget analyst.
6. The budget analyst will combine the division figures into a program budget to be submitted to the Director.
7. The Director, after approving the budget, submits it to the Board of Directors; upon their approval the budget is then submitted to the funding agency.

Mountain-Plains Education & Economic Development Program, Inc.

POST OFFICE BOX 3078 · GLASGOW, MONTANA 59231 · TEL: (406) 624-6221

STUDENT RELOCATION FORM

Clock No. _____

State: _____ Date Beginning Program: _____

Name: _____ No. in Family: _____

Description of Family Members: _____

_____

Called in By: _____ Called in To: _____

Place of Departure and Date: _____ Arrival Date: _____

Method of Travel: _____ Mileage: _____

TRANSPORTATION COSTS

	Estimated	Actual	Variance
Travel Expense:	$	$	$
Lodging:			
Meals:			
** Rentals:			*1
** Deposit on Rentals:			*2
** Emergency:			*3
** Other:			
Total Estimate - Check No. _____	$		
Total Actual Expenses _____		$	
Variance _____			$

Date Rec'd: _____ Receipt No. _____ Amount $ _____

Check Made Payable To: _____

Date Check Sent: _____ Date Check Received: _____

Received By: _____ Amount $ _____ Date: _____
(Participant's Signature)

** Relocation must be settled at Mountain-Plains, Glasgow within two days after arrival.

1. Any variance in estimate and actual cost of rental must be settled.
2. Deposit on rental must be refunded to Mountain-Plains.
3. If emergency money is given it must be refunded to Mountain-Plains unless actually needed for emergency purposes. Receipts must be obtained and submitted to accounting if any part of emergency fund is used.

46

Food Allowance $_____ Check No. _____ Rec'd. _____ Date _____

STUDENT DISLOCATION FORM

FAMILY NO. _____

STATE _____ DATE ENTERED PROGRAM _____ DATE EXITING PROGRAM _____

NAME _____ NO. IN FAMILY _____

ARRANGED BY _____ WITH _____

DISLOCATION TO _____ FORWARDING ADDRESS _____

METHOD OF TRAVEL _____ MILEAGE _____

Family Completion Status _____ Agreement No. _____

Relocation Costs _____

DISLOCATION COSTS

(ACTUAL)

Travel Expense _____ $ _____

Lodging _____ $ _____

Meals _____ $ _____

Rentals _____ $ _____

Other _____ $ _____

TOTAL EXPENSES – CHECK NO. _____ $ _____

RECEIVED BY _____ DATE _____

(Student's Signature)

Due Mountain-Plains

Rent: $_____ *(amount)* _____ *(receipt no.)*

Tools: $_____ *(amount)* _____ *(receipt no.)*

Misc: $_____ *(amount)* _____ *(receipt no.)*

Loan: $_____ *(amount)* _____ *(receipt no.)*

Misc: $_____ *(amount)* _____ *(receipt no.)*

Misc: $_____ *(amount)* _____ *(receipt no.)*

Incentive Reward: (thru 10/12/73 $_____)

TOTAL $ _____

Less Amount Due Mountain-Plains _____ $ (_____)

_____ $ (_____)

_____ $ (_____)

Received By: _____ Date _____ Check No. _____ Balance $ _____

(Student's Signature)

Stipend:

First Stipend thru _____ Regular Hours _____ Sick Hours (25%) _____ TOTAL (hours) _____

Received By: _____ Date _____ Amount $ _____ _____

(Student's Signature) *(check/cash)*

Total Program Stipend $ _____ Job Interview Expense $ _____

Mountain-Plains Education & Economic Development Program, Inc.

POST OFFICE BOX 3078 · GLASGOW, MONTANA 59231 · TEL: (406) 524-6221

STUDENT LOAN AGREEMENT

Name: _____ Family Number: _____

Address: _____

Name of Community Instructor: _____

Student Loan Agreement for: _____

	Description of Items	Estimated Cost	Actual Cost
1.		$	$
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
TOTAL			

Date Entered Program: _____ Savings Balance: $ _____

Accounts Receivable Balance:

Rent	$
Personal Advance	$
Miscellaneous	$
TOTAL	

Approved: _____
(Community Instructor)

Approved: _____

Approved: _____

I acknowledge that I must pay back, in weekly installments of not less than $5.00/$10.00, the actual amount spent, beginning the first full allotment period (date)_____. Should I not pay as scheduled, I authorize allotment deduction each week.

Student Signature _____ Date _____

Amount $_____ Check No. _____ Date _____

Received _____
(Student's Signature)

Mountain-Plains Education & Economic Development Program, Inc.

POST OFFICE BOX 3078 · GLASGOW AFB, MONTANA 59231 · TEL: (406) 524-6221

VOUCHER Nº 16450

DISTRIBUTION

Account No. Cost Center	Line Item	AMOUNT	

DATE _____ 19____

PURCHASE ORDER NO. _____

Partial _____ Complete _____

Expense Report _____

BANK

First Security, Glasgow

CHECK NO. _____

First National, Glasgow

AMOUNT OF CHECK $ _____

Payee: _____

PAYMENT IS REQUESTED FOR THE FOLLOWING: _____

Invoice No.	

Prepared By _____ Approved By _____
Accounting

Approved By _____
Budgeting

White - Vendor File
Blue - Data Processing
Yellow - Budgeting
Pink - Voucher File

Courier 5599

Mountain-Plains Education & Economic Development Program, Inc.

POST OFFICE BOX 3078 · GLASGOW AFB, MONTANA 59231 · TEL: (406) 524-6221

NOTICE OF COMPLETION

(For Services Other Than Supplies or Equipment)

Date _____ 19____

TO: **ACCOUNTING DEPARTMENT**
Regarding Approval for Completion of Services by following Vendor:

NAME: _____

ADDRESS: _____

_____

This is to advise that services as authorized by **PURCHASE ORDER No.** _____

(Purchase Requisition No. _____) to the above referenced Vendor have been satisfactorily completed and payment to Vendor is requested in the amount of $ _____

ADDITIONAL COMMENTS: _____

_____

_____

Signature of Originator _____ Title _____

ALL COPIES TO BE FORWARDED TO ACCOUNTING EXCEPT LAST COPY TO BE RETAINED BY ORIGINATOR

Mountain-Plains Education & Economic Development Program, Inc.

MEMO CHANGE ORDER
PURCHASE ORDER LISTING

P.O. Number _____ by _____ Date _____

Receiver Number _____ Issue Document Number _____

☐ Cost Center/Line Item Change - Please change from _____ (cost center/line item) to _____ (cost center/line item).

☐ Amount of Payment Change - Please (increase/decrease) payments by $ _____.

☐ Amount of P.O. Change - Please (increase/decrease) P.O. by $ _____.

DETAIL FOR PURCHASING

Line Item No. _____ increased/decreased by $ _____ amount should now read $ _____.
Line Item No. _____ increased/decreased by $ _____ amount should now read $ _____.
Line Item No. _____ increased/decreased by $ _____ amount should now read $ _____.
Line Item No. _____ increased/decreased by $ _____ amount should now read $ _____.

☐ This Memo Requires Action by Purchasing. Vendor _____ _____
_____

White–Computer; Canary–Accounting; Pink–Vendor File; Goldenrod–Purchasing

Mountain-Plains Education & Economic Development Program, Inc.

MONTH ENDING _____ 19____

JOURNAL VOUCHER

NO._____

DESCRIPTION	Cost Center	Account Number	DEBIT	CREDIT

APPENDIX E 5

BATCH CONTROL LOG

BATCH CONTROL #	AMOUNT	TYPE	ORIGINATOR	DATE SENT TO BUTTE	HOW SENT

Mountain-Plains Education & Economic Development Program, Inc.

BUDGET TRANSFER

EFFECTIVE DATE _____

COST CENTER TO BE INCREASED		
ACCOUNT DESCRIPTION	COST CENTER / LINE ITEM	AMOUNT
	Total Transfer – In:	

Justification for transfer – in: _____

_____

_____

_____

Approved:

COST CENTER TO DECREASED		
ACCOUNT DESCRIPTION	COST CENTER / LINE ITEM	AMOUNT
	Total Transfer – Out:	

Justification for transfer – out: _____

_____

_____

_____

Approved:

EXECUTIVE APPROVAL _____ DATE _____

BUDGET APPROVAL _____ DATE _____ NUMBER

Mountain-Plains Education & Economic Development Program, Inc.

Post Office Box 3078
Glasgow AFB, Montana 59231

PURCHASE REQUISITION

APPENDIX E 7

ORIGINATOR'S CONTROL NO.

REQUISITION NO.	REQUISITION DATE	TIME REQUIRED	PURCHASE ORDER NO.	PAGE of

[ ] RESEARCH DEVELOPMENT [ ] OPERATIONS
[ ] START UP

SUGGESTED SOURCE

ACCOUNTING DATA

USING ACTIVITY

USED FOR

DEPARTMENT
[ ] ADMINISTRATION
[ ] FAMILY LIFE
[ ] INSTRUCTION
[ ] MULTI-PURPOSE
[ ] STATE PROGRAMS
[ ] PLANNING & RESEARCH
[ ] OTHER

ITEM NO.	QUAN.	UNIT	DESCRIPTION OF SUPPLIES / SERVICES	EST. UNIT PRICE	EST. AMOUNT

REMARKS

EST. TOTAL AMOUNT

Title	Signature	Date	Title	Signature	Date
ORIGINATOR			PROPERTY CONTROLLER		
DEPT. HEAD		55	PROCUREMENT OFFICER		
DIRECTOR			ACCOUNTING OFFICE (To Procurement)		

MPEEDP Form PR-1 3805 REV.

PROCUREMENT

&

ECONOMIC DEVELOPMENT PROGRAM, INC.

(406) 524-6224
-OR-
(406) 524-3192

PURCHASE ORDER

• POST OFFICE BOX 3078 • BLDG. 813 • GLASGOW AIR FORCE BASE, MONT. 59231

MP No. 4551

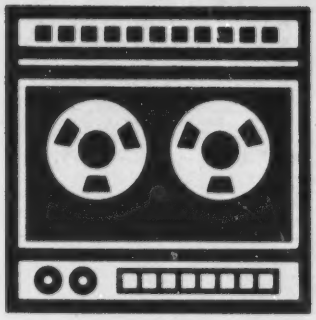
= IMPORTANT =
ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL PACKAGES, INVOICES, AND SHIPPING DOCUMENTS.

VENDOR
AMERICAN CORRECTIONAL ASSOCIATION
4321 HARTWICK ROAD
L203
COLLEGE PARK, MD. 20740

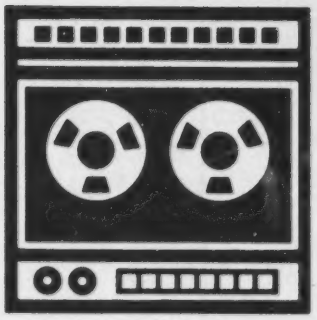
APPENDIX E 8

DATE	DATE REQUIRED	TERMS	SHIP VIA	F.O.B.
4-29-75	AT ONCE	PREPAY	N/A	☐ SHIPPING POINT ☐ DESTINATION
DEPT	**P.R. NO**	**ACCT. NO**	**CONTRACT NO**	**FREIGHT**
	7586	101-54	~~HE-C-00-3-0293~~ Mod #3	☐ PREPAY & CHARGE ☐ PREPAY

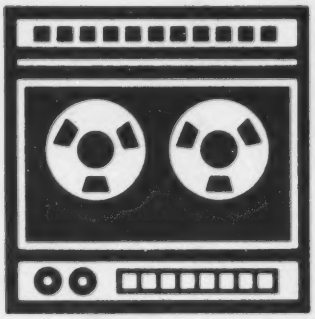
ITEM NO.	QUAN.	U/M	DESCRIPTION OF ITEMS ORDERED	UNIT PRICE	TOTAL PRICE
1	1	svs	BOOTH RESERVATION FEE FOR 105th CONGRESS OF CORRECTION LOUISVILLE, KENTUCKY, AUGUST 17-21, 1975		$200.00

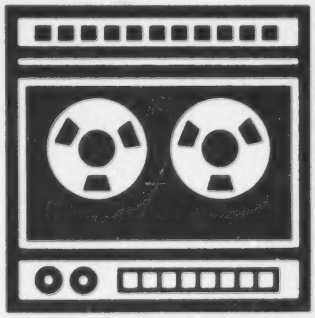


CONTROLLER'S SERVICES DIVISION



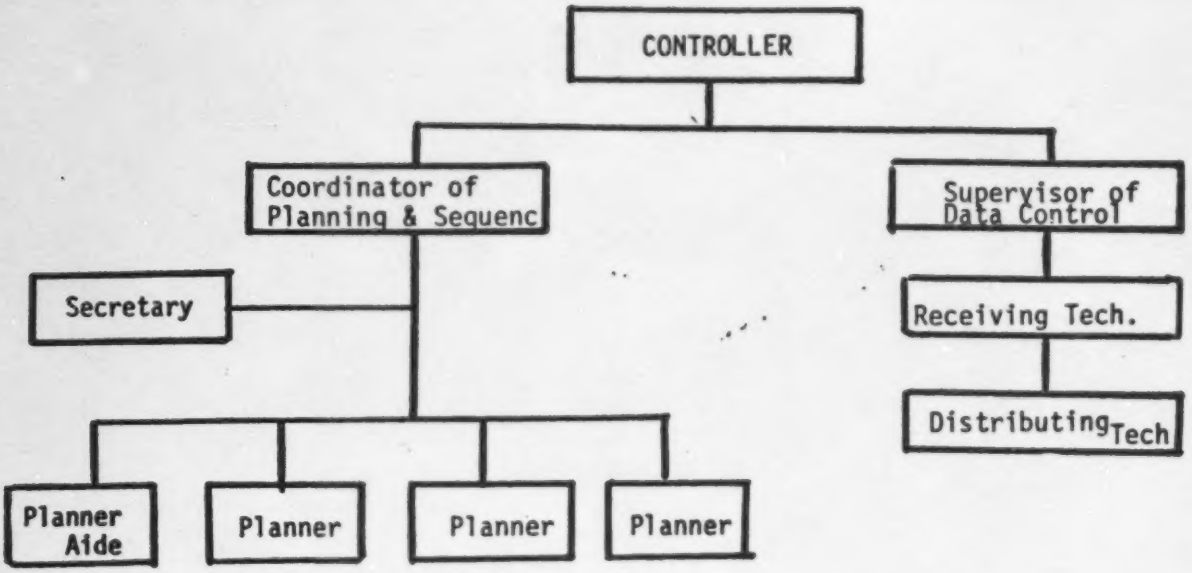
STUDENT SCHEDULING ATTENDANCE AND DATA COLLECTION COMPONENT



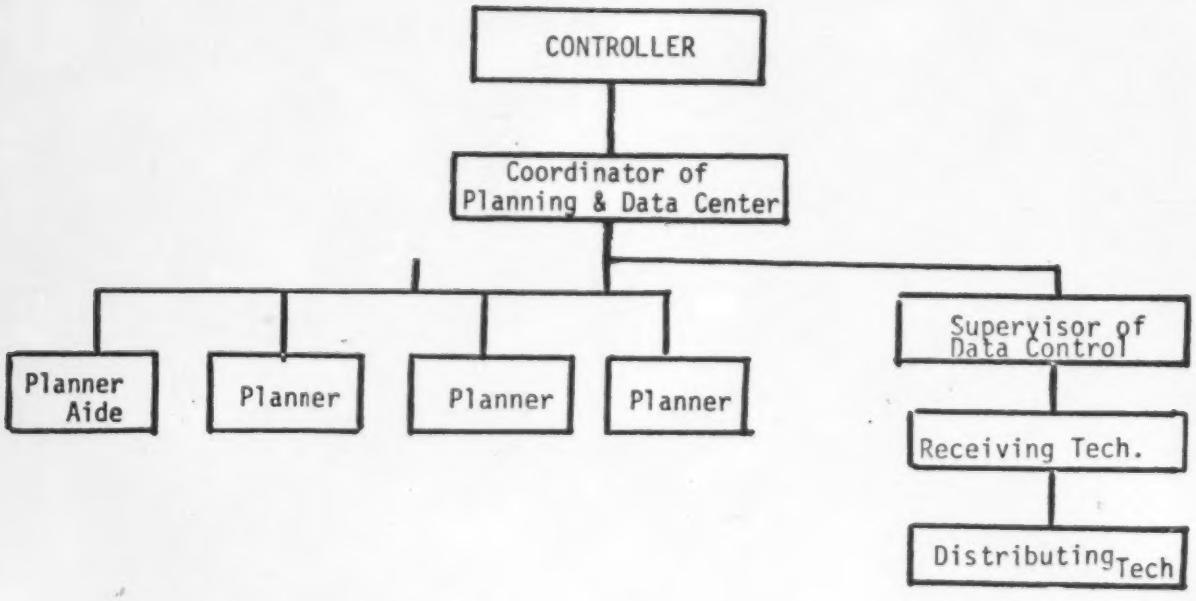


APPENDIX A

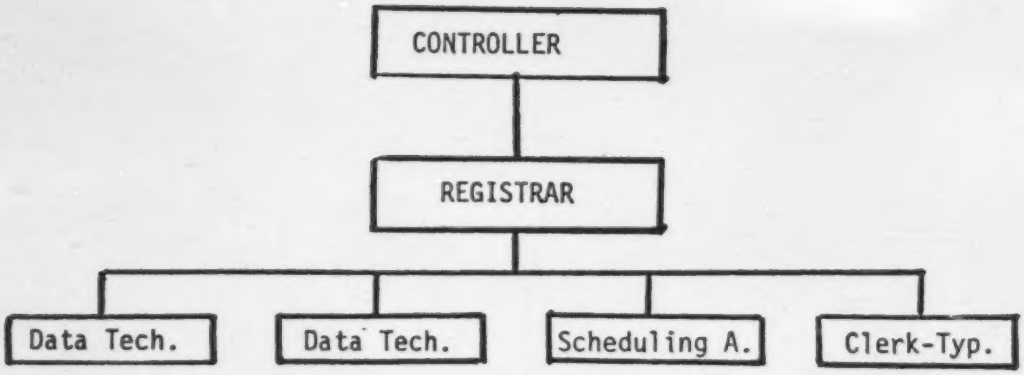
ORGANIZATIONAL CHART 1



ORGANIZATIONAL CHART 2



ORGANIZATIONAL CHART 3



ORGANIZATIONAL CHART 4